

§ 36.380

messages. Toll Ticket Processing Expense is allocated between the State and interstate jurisdiction on the basis of the relative number of toll messages. Local Message Processing Expense is assigned to the exchange operation.

§ 36.380 Other billing and collecting expense.

(a) This classification includes the salary expense, including supervision, general accounting administrative, and miscellaneous expense, associated with the preparation of customer bills other than carrier access charge bills and with other revenue accounting functions not covered in § 36.379. Included in this classification are the expenses incurred in the preparation of monthly bills, initial and final bills, the application of service orders to billing records (establishing, changing, or discontinuing customers' accounts), station statistical work, controlling record work and the preparation of revenue reports.

(b) Local exchange carriers that bill or collect from end users on behalf of interexchange carriers shall allocate one third of the expenses assigned this classification to the interstate jurisdiction, and two thirds of the expenses assigned this classification to the state jurisdiction.

(c) Local exchange carriers that do not bill or collect from end users on behalf of interexchange carriers shall allocate five percent of the expenses assigned this classification to the interstate jurisdiction, and ninety-five percent of the expenses assigned this classification to the state jurisdiction.

[53 FR 33011, Aug. 29, 1988, as amended at 62 FR 15416, Apr. 1, 1997]

§ 36.381 Carrier access charge billing and collecting expense.

(a) This classification includes the revenue accounting functions associated with the billing and collecting of access charges to interexchange carriers.

(b) Of access charges other than end user common line access charges are assessed for the origination or termination of intrastate services in a particular state, one-half of such expense shall be apportioned to interstate operations. If no such access charges are as-

47 CFR Ch. I (10–1–00 Edition)

sessed in a particular state, all such expense shall be assigned to interstate operations.

§ 36.382 Category 3—All other customer services expense.

Category 3 is apportioned on the basis of categories 1 and 2.

CORPORATE OPERATIONS EXPENSE

§ 36.391 General.

(a) Corporate Operations Expenses are included in the following accounts:

Executive and PlanningAccount 6710
General and AdministrativeAccount 6720

§ 36.392 Executive and planning—Account 6710, and general and administrative—Account 6720.

(a) These expenses are divided into two categories:

(1) Extended Area Services (EAS).

(2) All other.

(b) Extended Area Services (EAS) settlements are directly assigned to the exchange operation.

(c) The expenses in these accounts are apportioned among the operations on the basis of the separation of the cost of the combined Big Three Expenses which include the following accounts:

PLANT SPECIFIC EXPENSES

6210 Central Office Switching Expenses
6220 Operators Systems Expenses
6230 Central Office Transmission Expenses
6310 Information Origination/Termination Expenses
6410 Cable and Wire Facilities Expense

PLANT NON-SPECIFIC EXPENSES

6530 Network Operations Expenses

CUSTOMER OPERATIONS EXPENSES

6610 Marketing
6620 Services

OPERATING TAXES

§ 36.411 Operating taxes—Account 7200.

(a) This account includes the taxes arising from the operations of the company, i.e.,

Operating Investment Tax Credits
Operating Federal Income Taxes
Operating State and Local Income Taxes
Operating Other Taxes